सत्यमेव जयते

झारखण्ड गजट

असाधारण अंक

झारखण्ड सरकार द्वारा प्रकाशित

1 पौष, 1947 (श०)

संख्या - 575 राँची, सोमवार, 22 दिसम्बर, 2025 (ई०)

वित्त विभाग

अधिसूचना

17 दिसम्बर, 2025

अ०सं०:वित्त-03/विविध-37/2023--योजना सह वित्त विभाग, झारखण्ड, राँची की अधिसूचना संख्या 1016, दिनांक 31.03.2016 द्वारा "झारखण्ड कोषागार संहिता, 2016" का गठन किया गया है, जो 01 अप्रैल, 2016 से प्रभावी है । झारखण्ड कोषागार संहिता के प्रभावी होने के उपरांत वित्तीय प्रशासन एवं कोषागार कार्य प्रणाली में तकनीकी प्रगति तथा डिजिटलीकरण के क्षेत्र में हुई प्रगति को दृष्टिगत रखते हुए संहिता के प्रावधानों में आवश्यक संशोधन किए जाने की आवश्यकता है ।

2. वर्तमान में प्रभावी झारखण्ड कोषागार संहिता, 2016 में *e-Voucher* एवं *e-Cheque* जैसी आधुनिक डिजिटल भुगतान प्रणालियों से संबंधित कोई प्रावधान नहीं है । वर्तमान में राज्य की कोषागार प्रणाली को पूर्णतः डिजिटाइज्ड वित्तीय व्यवस्था के अनुरूप बनाने के उद्देश्य से झारखण्ड कोषागार संहिता, 2016 में संशोधन/ परिमार्जन अपरिहार्य है । झारखण्ड कोषागार संहिता, 2016 के विभिन्न नियमों में निहित प्रावधानों को वर्तमान तकनीकी ढाँचे के अनुरूपअद्यतन करने तथा राज्य की समस्त भुगतान, लेखा

एवं कोषागार प्रक्रिया को डिजिटल एवं पेपरलेस,पारदर्शी, सुरक्षित, वित्तीय कार्यों में सुगमता और समय बद्धता लाने तथा कुशल बनाने के दृष्टि पथ झारखण्ड कोषागार संहिता, 2016 के विभिन्न नियमों में संलग्न ANNEXURE-**A** के अनुसार संशोधन/परिमार्जन किया जाता है।

3. संलग्न ANNEXURE-**A** से संबंधित आवश्यकता-आधारित नियमों हेतु SOP वित्त विभाग द्वारा अलग से निर्गत की जाएगी ।

4.झारखंड कोषागार संहिता, 2016 को इस हद तक संशोधित समझा जाए ।

5. उक्त प्रस्ताव पर मंत्रीपरिषद् की स्वीकृति प्राप्त है ।

झारखंड राज्यपाल के आदेश से,

(प्रशांत कुमार),
सचिव

Annexure –**A**

झारखंड कोषागार संहिता,2016 के नियमों में संशोधन/परिमार्जन		
Sl. No.	**Existing Treasury Code**	**Revised / Amended Provisions**
1.	**JTC Rule -12:** **The Planning and Finance Department (Finance Division)** shall have a **Directorate of Treasury and Accounts** for effective management of the functioning of Treasuries. Director of Treasuries and Accounts (DTA), Jharkhand, an officer in the rank of Secretary to the Government, shall be the Head of Department in respect of Treasuries.	**JTC Rule -12:** **The Finance Department** shall have a **Directorate of Treasury and Institutional Finance** for effective management of the functioning of Treasuries. Director of Treasury and Institutional Finance, Jharkhand shall be the Head of Department in respect of Treasuries.
2.	**JTC Rule -13 (m):** Give clarification on these rules, the Pension Rules, the Jharkhand Services (Death-cum Retirement Benefit) Rules etc. in consultation with the Finance Department as and when required:	**JTC Rule -13 (m):** **To be deleted.**
3.	**JTC Rule -14(b):** Officers of the Indian Administrative Service, Jharkhand Administrative Service, Jharkhand Finance Service and Jharkhand Accounts Service, who have been in service for less than two years, should not ordinarily be placed in charge of a Treasury.	**JTC Rule -14(b):** Officers of the Indian Administrative Service, Jharkhand Administrative Service, Jharkhand Finance Service and **Jharkhand Finance (Audit and Accounts) Service,** who have been in service for less than two years, should not ordinarily be placed in charge of a Treasury.
4.	**JTC Rule -30** Vouchers/ *paid cheques/images of paid cheques (in CTS) / paid Electronic Payment advices,* challans and schedules relating to the List of Payments and Cash Account shall be numbered consecutively in a separate monthly series and kept under lock and key in the order of payments till they are dispatched. Before dispatch, the Treasury Officer shall, by inspection satisfy himself that the required vouchers are all attached. He may periodically during the month see that all vouchers are present and in proper order.	**JTC Rule - 30(a)** **"All vouchers, paid cheques, images of paid cheques (in CTS), paid Electronic Payment Advices, challans and schedules pertaining to the List of Payments shall be preserved in a fully digitized form. The Treasury Officer shall generate an e-Account on the basis of these records and submit online the same to the Office of the Accountant General."** Vouchers/*paid cheques/images of paid cheques (in CTS) / paid Electronic Payment advices,* challans and schedules relating to the List of Payments and Cash Account shall be numbered consecutively in a separate monthly series and kept in the order of payments.

		The Treasury Officer shall, by inspection satisfy himself that the required vouchers are all attached. He may periodically during the month see that all vouchers are present and in proper order.
5.	**JTC Rule 92 :** Save as expressly provided by these rules, no person is authorised to draw on a treasury by means of **cheques** without a special order of the Finance Department and before he has been authorized by the Accountant General.	**JTC Rule 92:** Save as expressly provided by these rules, no person is authorised to draw on a treasury by means of**cheque/digital cheques**without a special order of the Finance Department and before he has been authorized by the Accountant General. **Note :-** Till the provision of digital cheque is fully implemented, the existing system will remain in force in Hybrid Mode.
6.	**JTC – 93:** Stocks of **cheque books** required for supply to the drawing officers under Rule 94 below shall be kept by the Treasury Officer, supplies being obtained periodically from the Accountant General. Cheque books shall on receipt be examined carefully and the number of cheque leaves in each book counted, a certificate of count being recorded by the Treasury Officer on a fly-leaf. They shall be examined again when issued to drawing officers, care being taken to ensure that they are acknowledged by the latter promptly	**JTC -93:** Stocks of cheque booksrequired for supply to the drawing officers under Rule 94 below shall be kept by the Treasury Officer, supplies being obtained periodically from the Accountant General. Physical Cheque books shall on receipt be examined carefully and the number of cheque leaves in each book counted, a certificate of count being recorded by the Treasury Officer on a fly-leaf. They shall be examined again when issued to drawing officers, care being taken to ensure that they are acknowledged by the latter promptly. **For supply of e-cheques DDO shall make online request to the treasury and treasury shall forward the request online to Accountant General Office.** **The Accountant General shall issue the electronic cheque on request from the treasury officer for concerned DDO.Then Treasury Officer shall forward the issued cheques to DDO.**
7.	**JTC Rule:- 93** **iii.** If the amount of the fees or the shares is known only approximately beforehand, all the fees should, in the first instance, be paid into the Treasury to the credit of the Government by the body or person paying the fees. The recoveries should be credited to the deposit head 'Deposits of fees received by Government servants for work done for private bodies'] pending final	**JTC Rule :- 93** **iii.** If the amount of the fees or the shares is known only approximately beforehand, all the fees should, in the first instance, be paid into the Treasury to the credit of the Government by the body or person paying the fees. The recoveries should be credited to the deposit head 'Deposits of fees received by Government servants for work done for private bodies'] pending final

	settlement, when the share due to the Government should be credited as a miscellaneous receipt of the department to which the Government servant belongs, and the rest should remain under the deposit head pending disbursement to the Government servant concerned on a regular bill to be drawn in JTC Form 41.	settlement, when the share due to the Government should be credited as a miscellaneous receipt of the department to which the Government servant belongs, and the rest should remain under the deposit head pending disbursement to the Government servant concerned on a regular bill to be drawn in JTC Form 41/ **JTC Form 41(a).**
8.	**JTC -94:** . Subject as hereinafter provided in this rule, cheques shall be drawn on forms in **cheque book** supplied by the Treasury to the disbursing officers concerned. . The Treasury Officer shall supply a cheque book only on receipt of the printed requisition form which is inserted in each book towards the end and never more than one cheque book on a single requisition. The requisition must be signed by the officer authorised to draw on the Treasury. . **Cheque books** obtained from a particular Treasury shall not be drawn on other treasuries. . The drawing officer shall notify to the Treasury upon which he draws, the number of each cheque book which he brings into use from time to time and the number of cheque leaves it contains. . **Cheque books** shall on receipt be carefully examined by the drawing officer, who should count the number of cheque leaves contained in each and record a certificate of count on the fly-leaf.	**JTC -94:** . Subject as hereinafter provided in this rule, cheques shall be drawn on forms in **cheque book supplied/e-cheque book** issued by the Treasury to the disbursing officers concerned. . The Treasury Officer shall supply a cheque book only on receipt of the printed requisition form which is inserted in each book towards the end and never more than one cheque book on a single requisition. The requisition must be signed by the officer authorised to draw on the Treasury. **In case of e-cheque book, online requisition shall be generated. The requisition must be digitally signed by the DDO.** . **Cheque books/ e-cheque books** obtained from a particular Treasury shall not be drawn on other treasuries. . The drawing officer shall notify to the Treasury upon which he draws, the number of each cheque book which he brings into use from time to time and the number of cheque leaves it contains. **In case of e-cheques, such notification will be issued by the system. The treasury shall maintain the DDO Wise inventory of cheque/e-cheque books and cheque/ e-cheque pages through online system.** . **Physical Cheque books** shall on receipt be carefully examined by the drawing officer, who should count the number of cheque leaves contained in each and record a certificate of count on the fly-leaf. **For e-cheque books, such exercise shall be done by online**

	. Each cheque book must be kept under lock and key in the personal custody of the drawing officer who, when relieved, shall take a receipt for the exact number of cheque leaves handed over to the relieving officer.	**system.** . Each cheque book must be kept under lock and key in the personal custody of the drawing officer who, when relieved, shall take a receipt for the exact number of cheque leaves handed over to the relieving officer. **E-cheque book shall remain under the login credentials of drawing officer.**
	. The loss of a **cheque book** or blank cheque shall be notified promptly to the Treasury Officer with whom the disbursing officer concerned has a drawing account.	. The loss of a **physical cheque book** or blank cheque shall be notified promptly to the Treasury Officer with whom the disbursing officer concerned has a drawing account. **For e-cheque books, such exercise shall be done by online system such that no loss of e-cheque books or blank pages should occur.**
	. All cheques shall **be signed in ink.**	. All cheques shall be **signed in ink. All e-cheques will be signed via e-sign/DSC.**
	. All corrections and alterations in a cheque shall be attested by the drawing officer/deposit administrator by his full and dated signature.	. All corrections and alterations in a cheque shall be attested by the drawing officer/ deposit administrator by his full and dated signature. **No correction/alteration shall be permitted in e-cheque.**
	0. **All cheques** shall have written across them in words, "Under rupees (amount) only", mentioning in the blank a sum of rupee one in excess of the amount drawn in the cheque. The amount shall be written in the manner prescribed for bills in the Rules above and no abbreviations are permissible.	0. **All cheques/e-cheques** shall have written across them in words, "Under rupees (amount) only", mentioning in the blank a sum of rupee one in excess of the amount drawn in the cheque. The amount shall be written in the manner prescribed for bills in the Rules above and no abbreviations are permissible.
	1. **Cheques** drawn in favour of Government servants and departments in settlement of Government dues shall be crossed "A/c payee only, not negotiable".	1. **Cheques/e-cheques** drawn in favour of Government servants and departments in settlement of Government dues shall be crossed "A/c payee only, not negotiable".
	2. In the absence of a specific request to the contrary from the payee, **cheques** drawn in favour of corporate bodies, firms or	2. In the absence of a specific request to the contrary from the payee, **cheques/e-cheques**drawn in favour of corporate bodies, firms or private persons shall also be crossed. Subject to any instructions

	private persons shall also be crossed. Subject to any instructions received from the payee, a cheque shall be crossed "__&Co.", with the addition of the words "Not negotiable" between the crossing. Where the payee is believed to have a banking account, further precautions shall be adopted where possible by crossing the cheque specially (instead of the general crossing "__& Co.") by quoting the name of the Bank through which the payee will receive payment and by adding the words "A/c payee only, not negotiable". This rule shall apply to all cases where the use of crossed cheques is prescribed.	received from the payee, a cheque shall be crossed "__&Co.",with the addition of the words "Not negotiable" between the crossing. Where the payee is believed to have a banking account, further precautions shall be adopted where possible by crossing the cheque/digital cheque specially (instead of the general crossing "__& Co.") by quoting the name of the Bank through which the payee will receive payment and by adding the words "A/c payee only, not negotiable". This rule shall apply to all cases where the use of crossed cheques is prescribed.
9.	**JTC -95:** **(a)Every cheque** must be made 'Account Payee'. **(b)** When a Government servant sends a cheque to a Treasury not for cash payment, but for credit of its amount in the Treasury accounts, he must before endorsing the same, add the words "Received payment by transfer credit to".	**JTC -95:** **(a)** Every cheque**/e-cheque** must be made 'Account Payee'. **(b)** When a Government servant sends a cheque**/e-cheque to** a Treasury not for cash payment through bank account, but for credit of its amount in the Treasury accounts, he must before endorsing the same, add the words "Received payment by transfer credit to".
10.	**JTC -96:** **(a)** Cheques shall be payable at any time within three months from the date of issue. If the currency of a **cheque** should expire owing to it not being presented at the Treasury within the period specified above, it may be received back by the drawer who should then cancel it and issue a new cheque in lieu of it. Exceptions—Cheques drawn on local funds remain current for three months and may be re-validated up to twelve months from the date of issue, after which they are treated as cancelled. **(b)** When it is necessary to cancel a **cheque**, the cancellation must be recorded on the counterfoil, and the cheque, if in the drawer's possession shall be destroyed. If the cheque is not in the drawer's possession he must promptly address the Treasury Officerto stop payment of the cheque,	**JTC -96:** **(a)** Cheques**/e-cheque** shall be payable at any time within three months from the date of issue. If the currency of a **cheque/e-cheque should** expire owing to it not being presented at the Treasury within the period specified above, it may be received back by the drawer who should then cancel it and issue a new cheque**/e-cheque in** lieu of it. Exceptions—Cheques drawn on local funds remain current for three months and may be re-validated up to twelve months from the date of issue, after which they are treated as cancelled. **(b)** When it is necessary to cancel a cheque, the cancellation must be recorded on the counterfoil, and the cheque, if in the drawer's possession shall be destroyed. If the cheque is not in the drawer's possession he must promptly address the Treasury Officer to stop payment of the cheque, and on

	and on ascertaining that the payment has been stopped, shall make the necessary entry in his accounts.	ascertaining that the payment has been stopped, shall make the necessary entry in his accounts. **In case of a e-cheque, cancellation shall be done online and reasons shall be recorded.**
11.	**JTC -97:** **(a)** If a drawing officer be informed that a cheque drawn by him has been lost, he shall address the Treasury Officer drawn on, forwarding for signature a certificate in the following form: "Certified that cheque (no) dated (date) Rs. (amount) reported by (the drawing officer) to have been drawn by him on this Treasury in favour of (payee's name) has not been paid, and will not be paid if presented hereafter." **(b)** If after search through the lists of cheques paid, the Treasury Officer finds that the cheque was not cashed, he will sign and return the certificate taking care to make anote of the stoppage of the cheque in his records. A board showing the particulars of stopped cheques should be hung up before the dealing assistant concerned. If the original cheque be presented afterwards, the Treasury Officer shall refuse payment and return the cheque to the person presenting it after writing across it "Payment Stopped." **(c)** The drawing officer, on receipt of the certificate duly signed by the Treasury Officer, shall enter in his account the original cheque as cancelled and may issue another.	**JTC -97:** **(a)** If a drawing officer be informed that a cheque drawn by him has been lost, he shall address the Treasury Officer drawn on, forwarding for signature a certificate in the following form: "Certified that cheque (no) dated (date) Rs. (amount) reported by (the drawing officer) to have been drawn by him on this Treasury in favour of (payee's name) has not been paid, and will not be paid if presented hereafter." **The online system should ensure that no aforementioned situation appears in case of e-cheques.** **(b)** If after search through the lists of cheques paid, the Treasury Officer finds that the cheque was not cashed, he will sign and return the certificate taking care to make a note of the stoppage of the cheque in his records. **In case of digital cheque the TO shall cancel the e-cheque online and provide online certificate to DDO.** A board showing the particulars of stopped cheques should be hung up before the dealing assistant concerned. If the original cheque be presented afterwards, the Treasury Officer shall refuse payment and return the cheque to the person presenting it after writing across it "Payment Stopped." **In e-cheque system, online report in Treasury officers log in should be available which would assist treasury officer in taking decision in such situation.** **(c)** The drawing officer, on receipt of the certificate duly signed by the Treasury Officer, shall enter in his account the original cheque as cancelled and may issue another. **In the case of an e-cheque, the report of cancellation shall be made available in the Treasury Officer's login. This report shall then be relayed to the Drawing Officer, who will issue a new cheque after ensuring that the details of the cancelled cheque are properly recorded**

		and appropriately linked to the reissued cheque.
12.	**JTC Rule -103 :** All the bills preferred for payment shall be presented to the Treasury invariably through Treasury Messenger Register in JTC Form 9 to be maintained by all drawing officers along with an authorization in JTC Form 13. All the contingent bills shall be prepared in duplicate. The original copy of the bills shall carry signatures of drawing officers in all designated places and shall not carry any other papers. The duplicate copy of the bill carrying the same number shall be signed at only one place by the drawing officer, to distinguish it from the original bill and shall carry all sub-vouchers in original.	**JTC Rule -103 :** **<u>Fully Digitized Environment</u>** **All the bills preferred for Payment shall be presented online to the Treasury. Online Acknowledgement slip shall be generated at the time of submission of bill .** **JTC Form 9 and Form 13 will not be used for this process.**
13.	**JTC Rule -106:** (a) Each Drawing and Disbursing Officer shall maintain details of allotment received in a register format prescribed by JTC Form 10 and also serially enter in this register the details of bills/cheques presented to the treasury against it. This may be maintained on the computer. (b) The amount of each bill/cheque must be progressively deducted from the allotment received for the financial year, care being taken that the progressive total of amount drawn from the Treasury does not exceed the total allotment made available in a given financial year. (c) Details of allotment, the balance allotment, amount drawn in the bill and balance after the current bill must be entered by the Drawing and Disbursing Officer in each bill sent to the Treasury (or the form attached to the cheque as the case maybe) and these figures must correspond to the respective entries in the allotment register.	JTC Rule -106(a): **<u>Fully Digitized Environment</u>** **Each Drawing and Disbursing Officer shall maintain details of allotment received in online system in the format prescribed in JTC Form 10. The details of bills/cheques presented in the treasury against it shall be entered serially in the above report.**
14.	**JTC Rule -110:** **Computerized Environment** **a.** The DDO shall prepare the bill electronically and shall take a hard copy of the bill; **b.** The DDO through Messenger shall	**JTC Rule -110 :** **Computerized Environment** **d.** The Accountant shall, **scrutinize the hard copy of the bill by comparing it with digital copy** and in case there are no objections, forward the same to the Treasury Officer; or else, the bill shall be

	submit the hard copy of the bill at the Treasury counter and obtain an acknowledgment number from Treasury; **c.** The Bill Assistant shall scrutinize the hard copy of the bill by comparing it with the digital copy; and in case there are no objections generate an advice number and forward the same to Accountant. Or else, cancel the acknowledgment number citing the objection and forward the same to accountant for his perusal **d.** The Accountant shall, scrutinize the hard copy of bill and accompanying documents and in case there are no objections, forward the same to the Treasury Officer; or else, the bill shall be rejected with comments recorded on the hard copy as well as digitally and forward the same to Treasury officer for his perusal. **e.** The Treasury Officer shall, scrutinize the hard copy of the bill and accompanying enclosures and, if everything is in order, forward the same to Bank for payment; or else reject the bill with valid comments recorded on the hard copy as well as digitally and return it to the accountant.	rejected with comments recorded and shall forward the same to Treasury officer for his perusal. **e.** The Treasury Officer shall, **scrutinize the hard copy of the bill by comparing it with digital copy** and if everything is in order, forward the same to Bank for payment; or else reject the e-bill with valid comments recorded and shall return it to the accountant. **Fully digitized Environment** **JTC Rule -110(i) : New addition** **a. The DDO shall prepare the bill electronically and send a digitally signed electronic-bill to the treasury.** **b. An automatic acknowledgment number in the online system shall be generated.** **c. The Bill Assistant shall scrutinize the e-bill and in case of no objections, generate an advice number and forward the same to Accountant. Or else, cancel the acknowledgment number citing the objection and forward the same to accountant for his perusal.** **d. The Accountant shall, scrutinize the e-bill and in case there are no objections, forward the same to the Treasury Officer; or else, the bill shall be rejected with comments recorded and shall forward the same to Treasury officer for his perusal.** **e. The Treasury Officer shall, scrutinize the e-bill and if everything is in order, forward the same to Bank for payment; or else reject the e-bill with valid comments recorded and shall return it to the accountant.**
15.	**JTC Rule - 111** The Treasury Officer shall prepare in duplicate an Advice List containing the details of bills passed by the Treasury for encashment at the Bank as extracted from the 'Register of Payment Orders Issued' and one copy be sent to the Bank in a closed cover after being entered in Peon Book as an advice to the Bank. The duplicate copy shall be kept in the Register. The frequency of sending advice list to the Bank in a day shall be decided in consultation with the Bank. The Bank shall refuse payment of bills, cheques and other documents which have not been	**JTC Rule - 111(a): New Addition** **In respect of SNA SPARSH payments, the procedure of Centralized Payment shall be followed by theSNA SPARSH treasury.For this procedure, the District Treasuries/sub-treasuries shall pass the bills and for such passed bills the *SNA SPARSH Treasury* will prepare a consolidated advice list for bank payment. After payments of bills the payment report shall then be shared by the SNA SPARSH Treasury with the concerned Treasury for their records and further action.** **Note: -A separate Standard Operating Procedure (SOP) in this regard shall be issued by the Finance Department.**

	included in the Advice List. Instructions on preparation of Advice List are given in Appendix 9.	
16.	**JTC -122:** Stocks of **cheque books** required for supply to the drawing officers under Rule 94(a) above shall be kept by the Treasury Officer, supplies being obtained periodically from the Accountant General. Cheque books shall on receipt be examined carefully and the number of cheque leaves in each book counted, a certificate of count being recorded by the Treasury Officer on a fly-leaf. They shall be examined again when issued to drawing officers, care being taken to ensure that they are acknowledged by the latter promptly.	**JTC -122:** **To be deleted as it is repetition of JTC-93.**
17.	**JTC -123:** When a cheque is presented, special care shall be taken to ascertain by examination of its printed number that it really was taken from the book notified under Rule 94(d) above and is in use by the drawing officer who has signed it. The provisions of rule 94 to 96 shall be specifically borned in mind.	**JTC -123:** When a cheque is presented, special care shall be taken to ascertain by examination of its printed number that it really was taken from the book notified under Rule 94(d) above and is in use by the drawing officer who has signed it. The provisions of rule 94 to 96 shall be specifically borne in mind. **In built system validation shall address the above in case of e- cheques.**
18.	**JTC -124:** In case of a cheque lost before payment, in respect of which a certificate of nonpayment has been furnished by the Treasury Officer to the Drawing Officer, the precautions prescribed in Rule 97 (b) shall be carefully observed with a view to preventing the payment of the cheque in question.	**JTC -124:** In case of a cheque lost before payment, in respect of which a certificate of nonpayment has been furnished by the Treasury Officer to the Drawing Officer, the precautions prescribed in Rule 97 (b) shall be carefully observed with a view to preventing the payment of the cheque in question. **In built system validation shall address the above in case of e- cheques.**
19.	**JTC Rule -139:** Unless otherwise directed by the State Government, the bills for monthly pay and fixed allowances of Government servants may be signed and presented to the Treasury any time after twenty-fifth of the month and shall be due for payment on the last working day of the month when the Bank is open.	**JTC Rule -139:** Unless otherwise directed by the State Government, the bills/**e-bills**for monthly pay and fixed allowances of Government servants may **be digitally signed/ signed** and presented to the Treasury any time after twenty-fifth of the month and shall be due for payment on the last working day of the month when the Bank is open.
20.	**JTC Rule - 154** Bills for pay, fixed allowances and leave salaries shall be prepared in JTC Form 17, separately for permanent and	**JTC Rule - 154** Bills for pay, fixed allowances and leave salaries shall be prepared in JTC Form 17/ **JTC Form 17(a)**,separately for

	temporary establishments, and for those classes of establishments for which no establishment returns are submitted and no service books are maintained. The instructions printed on the form should be carefully observed. The name of every substantive officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay claimed shall always be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated clearly against the name of the Government servant concerned.	permanent and temporary establishments, and for those classes of establishments for which no establishment returns are submitted and no service books are maintained. The instructions printed on the form should be carefully observed. The name of every substantive officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay claimed shall always be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated clearly against the name of the Government servant concerned.
21.	**JTC Rule - 158** **(b)** Whenever an absentee statement accompanies a bill, certificate no. 2 printed on the Pay Bill Form(JTC Form 17) should be struck out.	**JTC Rule – 158** **(b)** Whenever an absentee statement accompanies a bill, certificate no. 2 printed on the Pay Bill Form(**JTC Form 17/ JTC Form 17(a)**) should be struck out.
22.	**JTC Rule-183(a)**: Fully vouched contingencies are those contingent charges which require neither special sanction, nor counter signature, but may be incurred by the head of the office on his own authority subject to the necessity of accounting for them. These may be drawn on bills in **JTC Form 25.** Bills drawn in JTC Form 25 must be accompanied by all sub-vouchers for more than Rs. 1000.	**JTC Rule-183(a)**: Fully vouched contingencies are those contingent charges which require neither special sanction, nor counter signature, but may be incurred by the head of the office on his own authority subject to the necessity of accounting for them. These may be drawn on bills in **JTC Form 25/25A.** Bills drawn in **JTC Form 25/25A**must be accompanied by all sub-vouchers for more than Rs. 1000.
23.	**JTC Rule :- 261.** Save as hereinafter provided, bills for grants-in-aid with object head 46(salary),79 (non salary) and 78 (capital formation), contribution, etc, shall be presented against the allotment in JTC Form 41. Grants in aid, contribution etc. sanctioned by the Government shall not be disbursed at the Treasury except under the authority of the competent sanctioning authority, who should issue the sanction order after and only after taking utilization certificate of pending withdrawened amount in the year before the previous financial year from the drawing and disbursing officer. The sanction order must have the name of drawing officer and the treasury. It should also contain	**JTC Rule :- 261.** Save as hereinafter provided, bills for grants-in-aid with object head 46(salary),79 (non salary) and 78 (capital formation), contribution, etc, shall be presented against the allotment in JTC Form 41/**JTC Form 41(a).** Grants in aid, contribution etc. sanctioned by the Government shall not be disbursed at the Treasury except under the authority of the competent sanctioning authority, who should issue the sanction order after and only after taking utilization certificate of pending withdrawened amount in the year before the previous financial year from the drawing and disbursing officer. The sanction order must have the name of drawing officer and the treasury. It should also contain

	the details of previous year's sanctions order and date, sanctioned amount and received utilization certificate letter number with amount. Details of withdrawned amount in the year before Previous Financial Year should be given conspicuously in the sanction letter as follows- Sanction Order No. and Date | Withdrawned Amount | Amount of Received Utilization Certificate The grants-in-aid bill shall be prepared under the supervision of the sanctioning authority, countersigned by him or by the officer authorized by him in the sanction order and drawned by a drawing and disbursing officer authorized in this behalf, and shall be duly receipted by the grantee along with a certificate to the effect that conditions for such grants-in-aid have been fulfilled. The orders sanctioning the payment must also be quoted in the bill.	the details of previous year's sanctions order and date, sanctioned amount and received utilization certificate letter number with amount. Details of withdrawned amount in the year before Previous Financial Year should be given conspicuously in the sanction letter as follows- Sanction Order No. and Date | Withdrawned Amount | Amount of Received Utilization Certificate The grants-in-aid bill shall be prepared under the supervision of the sanctioning authority, countersigned by him or by the officer authorized by him in the sanction order and drawned by a drawing and disbursing officer authorized in this behalf, and shall be duly receipted by the grantee along with a certificate to the effect that conditions for such grants-in-aid have been fulfilled. The orders sanctioning the payment must also be quoted in the bill.
24.	**JTC -281(a):** Officers of the Public Works Department are authorized by the Accountant General in accordance with departmental regulations to draw funds by bills as well as by **cheques** in specified treasuries. The Bills and the Cheques shall be encashed at the Bank only on payment orders endorsed thereupon by the Treasury Officer. **(b)**The Accountant General may issue a Provisional cheque authority to works division for **the first two months of every financial year** so as to enable them to continue the speed of expenditure in ongoing projects.	**JTC -281(a):** Officers of the Public Works Department are authorized by the Accountant General in accordance with departmental regulations to draw funds by bills as well as by **cheques/e-cheques** in specified treasuries. The Bills/e bills and the Cheques/e cheques shall be encashed at the Bank only on payment orders endorsed thereupon by the Treasury Officer. **(b)**The Accountant General shall issue a Provisional cheque authority **within 7 days of request to specific works division for the first quarter of every financial year**so as to enable them to continue the speed of expenditure in ongoing projects.
25.	**JTC Rule- 295.** Funds required to meet disbursements on account of expenditure from the contract allowance of the Governor are drawn on a simple receipt in JTC Form 48. Secretary to the Governor furnishes to the Accountant General a monthly statement showing details of expenditure on account of these charges in JTC Form 49. Charges on	**JTC Rule- 295.** Funds required to meet disbursements on account of expenditure from the contract allowance of the Governor are drawn on a simple receipt in JTC Form 48. Secretary to the Governor furnishes to the Accountant General a monthly statement showing details of expenditure on account of these charges in JTC Form 49. Charges on account of

	account of the tour expenses of the Governor are drawn by the Secretary to the Governor in fully vouched contingent bills in JTC Form 25. He also draws the amount for meeting expenses on entertainment of official guests staying at Raj Bhawan every month from the Treasury by presenting contingent bills under the head' 2070-General Administration-Government Hospitality Organisation- Hospitality charges of the Governor-Charged'.	the tour expenses of the Governor are drawn by the Secretary to the Governor in fully vouched contingent bills in JTC Form 25/ **JTC Form 25(a).** He also draws the amount for meeting expenses on entertainment of official guests staying at Raj Bhawan every month from the Treasury by presenting contingent bills under the head' 2070- General Administration-Government Hospitality Organisation-Hospitality charges of the Governor-Charged'.
26.	**JTC Rule 330.(a)** Personal deposit account may also be used for special cases by the government servant where public interest requires speed of expenditure not possible through the normal treasury procedure or there are a large number of small beneficiaries dispersed in interiors such that direct disbursement through the Treasury is not practicable. **Note :** Some examples of such situations are flood relief, elections, Land acquisition, social security payments, compensation to farmers, nutrition programmes etc. (b) In such cases, the finance department will specify a date in its authorization letter for which an account is to be opened. On expiry of such date, the treasury officer will close such account without prior permission of finance department as well as accountant general. Balance outstanding in the time of closure shall be deposited in treasury-by-treasury officer in respective head under intimation to account holder i.e. Administrator, Finance Department as well as Accountant General. (c) The fund allocated for above mentioned purposes through annual budget and sanctioned by an appropriate authority will not be kept in a bank account, but in apersonal deposit account with a specified treasury. The expenditure against the personal deposit account will be made by cheque on the basis of vouchers obtained in this regard.	**JTC Rule- 330 (a)** Personal deposit account may also be used for special cases by the government servant where public interest requires speed of expenditure not possible through the normal treasury procedure or there are a large number of small beneficiaries dispersed in interiors such that direct disbursement through the Treasury is not practicable. **Note :** Some examples of such situations are flood relief, elections, Land acquisition, social security payments, compensation to farmers, nutrition programmes etc.**Except for PD account opened for land acquisition.** **JTC Rule - 330 (d): New Addition** **For PDAccount of land Acquisition** **(i) For Personal Deposit (PD) Accounts of Land Acquisition Rule 330(b) and Rule 334 will not be applicable.** **(ii) The scheme-wise/project-wise details of the amounts received and the balances available in the said account shall be maintained by the deposit administrator.** **(iii) The amount credited in the Personal Deposit for land acquisition may be spent up to the period of the concerned scheme or project.** **(iv) Land Acquisition Officer shall review the Scheme/project-wise balance of Personal Deposit Accounts at the end of each financial year. Money lying unspent after the period of the concerned scheme or project shall be spent only after permission of the Finance Department, else. Any balance unspent should be transferred as reduction of expenditure to the concerned service head form which the money was withdrawn.** **Unless complied with, no cheque of the**

		deposit administrator shall be enfaced by the Treasury Officer without special permission of Finance Department.
27.	**JTC Rule -331:** Money tendered as personal deposit may be received at the Treasury from the administrators of the deposits accounts without specification of the details of the items. In case such money is received as transfer credit for a work or service of interdepartmental nature, JTC Form 45 would be used in accordance with the procedure prescribed in Rule 277 above.	**JTC Rule : 331(a)** Money tendered as personal deposit may be received at the Treasury from the administrators of the deposit's accounts without specification of the details of the items. In case such money is received as transfer credit for a work or service of interdepartmental nature, JTC Form 45 would be used in accordance with the procedure prescribed in Rule 277 above. **New addition "*Inter Treasury Book Transfer can be made online in Personal Deposit Accounts provided that such transfer is carried out with classification of appropriate Head of Account, purpose of the transfer, name of P.L. Account in respect of both the Payee and the Recipient.*"**JTC Form 45 and JTC form 4 would be used in accordance with the procedure prescribed in Rule 277 above.
28.	**JTC -332:** Unless in any case the Government otherwise directs, withdrawals will be allowed only on **cheques signed** by the responsible government servant, as the case may be, administrator of the deposit account concerned for specific purpose as in advance or as to be final payment. Money withdrawn from the account shall not be kept in cash or in bank account. Payments in the Treasury accounts would thus be supported by the original paid cheques. Withdrawals shall on no account be allowed to exceed the balance at credit in the deposit account by the deposit administrator.	**JTC -332:** Unless in any case the Government otherwise directs, withdrawals will be allowed only on **cheques/ e-cheques signed/digitally signed** by the responsible government servant, as the case may be, administrator of the deposit account concerned for specific purpose as in advance or as to be final payment. Money withdrawn from the account shall not be kept in cash or in bank account. Payments in the Treasury accounts would thus be supported by the original paid cheques. Withdrawals shall on no account be allowed to exceed the balance at credit in the deposit account by the deposit administrator.
29.	**JTC Rule -334:** The deposit administrator shall review all Personal Deposit Accounts at the end of each financial year**. Money lying unspent after two consecutive financial years** should not be spent any further and balance should be transferred as reduction of expenditure to the concerned service head from which the money was withdrawn. Unless complied with, no cheque of the deposit administrator shall be enfaced	**JTC Rule -334:** The deposit administrator shall review all Personal Deposit Accounts at the end of each financial year. **Any balance unspent after 24 months from the date of deposit** should not be spent any further and balance should be transferred as reduction of expenditure to the concerned service head from which the money was withdrawn. Unless complied with, no cheque of the deposit administrator shall be enfaced

	by the Treasury Officer without special permission of the Finance Department. Note: The expression 'two consecutive financial years' includes the financial year in which the money was withdrawn.	by the Treasury Officer without special permission of the Finance Department.
30.	**JTC Rule- 337.** The following procedure should be adopted for collection and distribution of fees received by Government servants for work done by them for private bodies: ii. If the exact amount of the fees and the distribution of shares between the Government and the Government servant is known, then the share due to Government should be credited as revenue of the department concerned e.g. in the case of medical institutions under the head ['Public Health—Collection of payments for services rendered']. The rest should go to a deposit head, viz. ['Deposits of fees received by Government servant for work done for private bodies'] under 'Civil Deposits' pending disbursement to the Government servant concerned on a regular bill to be drawn in JTC Form 41,	**JTC Rule- 337.** The following procedure should be adopted for collection and distribution of fees received by Government servants for work done by them for private bodies: ii. If the exact amount of the fees and the distribution of shares between the Government and the Government servant is known, then the share due to Government should be credited as revenue of the department concerned e.g. in the case of medical institutions under the head ['Public Health—Collection of payments for services rendered']. The rest should go to a deposit head, viz. ['Deposits of fees received by Government servant for work done for private bodies'] under 'Civil Deposits' pending disbursement to the Government servant concerned on a regular bill to be drawn in JTC Form 41/**JTC Form 41(a).**

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